

185—16.18(123) Record keeping.

16.18(1) Industry members are required to keep and maintain accurate records for a three-year period regarding each of the items which may be provided to retailers in the following rules:

- a.* 185—16.2(123) (product displays).
- b.* 185—16.3(123) (retailer advertising utensils, consumer advertising specialties, retailer wearing apparel).
- c.* 185—16.5(123) (glassware).
- d.* 185—16.7(123) (tasting).
- e.* 185—16.8(123) (sampling).
- f.* 185—16.9(123) (trade spending).
- g.* 185—16.15(123) (sponsorships and special events).
- h.* 185—16.16(123) (participation in educational seminars and retail association activities).

16.18(2) Records shall state the following:

- a.* The name and address of the retailer receiving the item.
- b.* The date the item was furnished, sold, given, loaned, leased, or rented.
- c.* The item furnished.
- d.* The industry member's laid-in cost of the item furnished.
- e.* The charges to the retailer for the item.

16.18(3) Commercial records or invoices may be used to satisfy the requirements of this rule provided all of the required information appears on the record or invoice.

16.18(4) Records shall be open to representatives of the department during normal business hours of the industry member and may be subject to administrative subpoena issued by the department.

This rule is intended to implement Iowa Code sections 123.33 and 123.186.

[ARC 1992C, IAB 5/13/15, effective 6/17/15; ARC 7028C, IAB 5/31/23, effective 7/5/23]